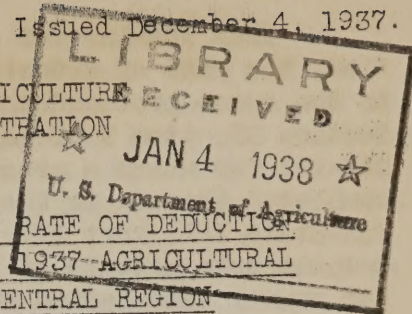


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Issued December 4, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION



INSTRUCTIONS FOR THE DETERMINATION OF THE RATE OF DEDUCTION
FOR COUNTY ASSOCIATION EXPENSES UNDER THE 1937-AGRICULTURAL
CONSERVATION PROGRAM IN THE NORTH CENTRAL REGION

The work entailed in determining the rate of deduction for county association expenses under the 1937 Agricultural Conservation Program shall be performed in the State office. Form NCR-129, "Computation Sheet for Determination of Rate of Deduction for County Association Expenses under 1937 Agricultural Conservation Program in the North Central Region", shall be prepared for each county association in the State.

When the rate of administrative expenses is to be determined for any county association the Application for Payment Section should request the State accountant to furnish the necessary data to make entries on NCR-129, Table II, items 1, 3, and 5 and should request the County Associations Section to furnish the necessary data to make entries on NCR-129, Table II, items 7, 11, 12, and 13. All entries and computations on NCR-129 shall be made in the Application for Payment Section.

Where the Forms NCR-116 and NCR-117 prepared from a transmittal of Forms NCR-114 do not constitute at least 25 percent and 10 percent, respectively, of the estimated number of such forms to be prepared for a county association, or where the Forms NCR-155 prepared from a transmittal of Forms NCR-154 do not constitute at least 25 percent of the estimated number of Forms NCR-155 to be prepared for a county association, the forms so prepared when computed shall be retained in the Computation Unit until a transmittal including a number of summaries of performance sufficiently large to complete the preparation and computation of at least the required minimum percentage of Forms NCR-116, NCR-117, and NCR-155, is received.

Upon completion of the review of a lot, the review clerk shall prepare and attach a tabulation to the NCR-119 or NCR-119R for such lot showing thereon the following:

- (1) The number of Forms NCR-116 and the sum of the gross payments due thereunder. The gross payment shall be taken from Section VII, item 11(c) of each NCR-116.
- (2) The number of Forms NCR-117 for which Forms NCR-117B have been computed, the number of Forms NCR-117B which have been computed, and the sum of the gross payments due thereunder. The gross payment shall be taken from Section XI, item 8 of each NCR-117B.
- (3) The number of Forms NCR-155 and the sum of the gross payments due thereunder. The gross payment shall be taken from Section I, item 12 of each NCR-155.

When NCR-129 for a county association has been completed and certified, the rate of deduction for county association expenses shall be entered in the space provided therefor in Section VII, item 12 of each NCR-116, in Section XI, item 9 of each NCR-117B, and in Section I, item 13 of each NCR-155 for which a gross payment has been computed and the computations completed thereon in the manner set forth in NCR-State 108, Part IV and NCR-State 151, Part IV. For Forms NCR-116 and NCR-155 prepared from subsequent transmittals of Forms NCR-114 and NCR-154, the rate of deduction for county association expenses shall be entered in the Entry Unit. For Forms NCR-117B prepared from subsequent transmittals of Forms NCR-114, such rate shall be entered by the record clerk in the Computation Unit.

Preparation of Form NCR-129

Prepare Form NCR-129 in quadruplicate (original and three copies). Enter the name of the State and the name of the county in the spaces provided therefor in the upper right-hand corner.

I. Table I. Determination of Estimated Amount of Payments.

1. Enter in item 1 the highest application serial number appearing in column (a) of NCR-118.
2. Enter in item 2 the number of Forms NCR-116 computed.
3. Enter in item 3 the percentage obtained by dividing the entry in item 2 by the entry in item 1 and multiplying the result by 100.
4. If the percentage entry in item 3 is 25 percent or greater, enter in item 4 the sum of the gross payments due under the Forms NCR-116 which have been computed. Such sum may be obtained by adding the amounts representing the gross payments for the Forms NCR-116 for the lots in a transmittal as shown on the tabulation attached to the Forms NCR-119 for such lots.
5. Enter in item 5 the figure obtained by dividing the entry in item 4 by the entry in item 2 and multiplying the result by the entry in item 1.
6. Enter in item 6 the sum of the entries in column (c) of NCR-118A.
7. Enter in item 7 the number of Forms NCR-117 for which Forms NCR-117B have been computed.
8. Enter in item 8 the percentage obtained by dividing the entry in item 7 by the entry in item 6 and multiplying the result by 100.

9. If the entry in item 8 is 10 percent or greater, enter in item 9 the sum of the gross payments due under Forms NCR-117 for which Forms NCR-117B have been computed. Such sum may be obtained by adding the amounts representing the gross payments for the Forms NCR-117B in the lots in a transmittal as shown on the tabulation attached to the Forms NCR-119 for such lots.
10. Enter in item 10 the figure obtained by dividing the entry in item 9 by the entry in item 7 and multiplying the result by the entry in item 6.
11. Enter in item 11 the number of names on NCR-118R.
12. Enter in item 12 the number of Forms NCR-155 computed.
13. Enter in item 13 the percentage obtained by dividing the entry in item 12 by the entry in item 11 and multiplying the result by 100.
14. If the entry in item 13 is 25 percent or greater, enter in item 14 the sum of the gross payments due under the Forms NCR-155 which have been computed. Such sum may be obtained by adding the amounts representing the gross payments for the Forms NCR-155 in the lots in a transmittal, as shown on the tabulation attached to the Forms NCR-119R for such lots.
15. Enter in item 15 the figure obtained by dividing the entry in item 14 by the entry in item 12 and multiplying the result by the entry in item 11.
16. Enter in item 16 the sum of the entries in items 5, 10, and 15.
17. Enter in item 17 the number of applications for payment under which the estimated payment will be \$20.00 or less or under which there will be no payment. This may be estimated in the following manner:
 - a. Count the number of Forms NCR-116 which have been computed, under which the payment amounts to \$20.00 or less and divide such number by the number entered in item 3 and multiply the result by 100.
 - b. Count the number of Forms NCR-117B which have been computed under which the payment is \$20.00 or less and divide such number by the number of Forms NCR-117B computed and multiply the result by the number of names on NCR-118A.
 - c. Count the number of Forms NCR-155 which have been computed under which the payment amounts to \$20.00 or less and divide such number by the number entered in item 13 and multiply the result by 100.
 - d. Add the results obtained under subsections (a), (b), and (c) hereof.

II. Table II. Determination of Estimated Amount of County Association Expenses.

1. Enter in item 1 the amount of the gross payments made under the 1936 Agricultural Conservation Program. The entry for this item will have been furnished by the State accountant.
2. Enter in item 2 the figure obtained by multiplying the entry in item 1 by 0.10.
3. Enter in item 3 the total amount of 1936 county association expenses. The entry for this item will have been furnished by the State accountant.
4. Enter in item 4 the smaller of the entries in items 2 and 3.
5. Enter in item 5 the amount of the deduction made for county association expenses. The entry for this item will have been furnished by the State accountant.
6. If the entry in item 4 is greater than the entry in item 5 enter in item 6 the difference between such entries.
7. Enter in item 7 the amount of the final revised or replacement budget for 1937. The entry for this item will have been furnished by the County Associations Section.
8. Enter in item 8 the sum of the entries in items 6 and 7.
9. If the entry in item 5 is greater than the entry in item 4, enter in item 9 the difference between such entries.
10. Enter in item 10 the amount obtained by multiplying the entry in Table I, item 17 by \$2.00.
11. Enter in items 11, 12, and 13 in the blank spaces immediately following the words "credit for" the title of any other credits and enter in the spaces provided therefor the amount of any such credits. Both the titles and the amounts of any such credits will have been furnished by the County Associations Section.
12. Enter in item 14 the sum of the entries in items 9, 10, 11, 12, and 13.
13. Enter in item 15 the result obtained by subtracting from the entry in item 8 the entry in item 14.

III. Table III. Determination of Rate of Deduction of County Association Expenses.

1. Enter in item 1 the entry in Table I, item 16.
2. Enter in item 2 the entry in Table II, item 15.

3. Enter in item 3 the percentage obtained by dividing the entry in item 2 by the entry in item 1 and multiplying the result by 100. Fractions shall be rounded to the nearest one-tenth of one percent.
4. Enter in item 4 the entry in item 3, or 10 percent, whichever is smaller.

IV. Review, Certification, and Distribution of Form NCR-129.

1. Upon completion of the entries and computations on Form NCR-129, independent reviews of such form shall be made by two review clerks.
2. If it is determined that Form NCR-129 has been properly prepared, the original and each copy of Form NCR-129 shall be dated and signed by the person in charge of the Application for Payment Section and the chairman of the State committee.
3. The original of Form NCR-129 shall be retained in the State Application for Payment Section, the first copy shall be forwarded to the State accountant, the second copy shall be forwarded to the County Associations Section, and the third copy shall be forwarded to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.
4. Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office for the signature of the certifying officer setting forth the rate of deduction for administrative expenses which has been determined for the county association.

There is a great deal of interest in the
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